

Estate Information: Date of Decedent's Death _____ If no return filed last year, reason why _____ _____ _____	Trust Information: Date Trust Created _____ Name and Address of Grantor _____ _____ If no return filed last year, reason why _____ _____
---	--

Schedule A. Apportionment of Income and Adjustments (Complete Form NC-PE, N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts. The additions and deductions must be apportioned between the estate or trust and the beneficiaries based on the distributions of income made during the taxable year. For more information, see instructions.)

Important: If more than three beneficiaries, include separate schedule for additional beneficiaries.

Attach other pages if needed.

	Fiduciary	Beneficiary 1	Beneficiary 2	Beneficiary 3
1. Identifying Number				
2. Name				
3. Net N.C. Source Income				
4. Additions				
5. Deductions				

Important: The fiduciary must provide each beneficiary a Form NC K-1 for Form D-407 and any other information necessary for the beneficiary to prepare the appropriate N.C. tax return.

Schedule B. Income Not Taxable to North Carolina (With respect to a resident beneficiary, only include undistributed income for the benefit of a resident beneficiary that meets the facts and circumstances of North Carolina Department of Revenue v. The Kimberley Rice Kaestner 1992 Family Trust, 139 S. Ct. 2213, 2221 (2019), such that the income listed below is not taxable to North Carolina. For additional information, see instructions.)

	Amount
1. Intangible Income for the Benefit of Nonresident Beneficiaries	
2. Income for the Benefit of Nonresident Beneficiaries from Sources Other than North Carolina	
3. Intangible Income for the Benefit of Resident Beneficiaries	
4. Income for the Benefit of Resident Beneficiaries from Sources Other than North Carolina	
5. Total (Add Lines 1 through 4, enter total here and on Page 1, Line 6)	

Explanation of changes for Amended Return (Attach additional sheets if necessary)

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Contact Phone Number _____
(Include area code)

Signature of Fiduciary Representing Estate or Trust _____ Date _____

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

If prepared by a person other than fiduciary, this certification is based on all information of which the preparer has any knowledge.

PAID PREPARER USE ONLY

Signature of Preparer Other Than Fiduciary _____ Date _____ Preparer's Contact Phone Number _____
(Include area code)

Address _____

MAIL TO: NC Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0640